

AMENDMENTS TO THE ABSTRACT

Please replace the Abstract of the Disclosure on page 26, beginning at line 3, with the following replacement Abstract of the Disclosure:

~~The invention provides a~~ sound detecting mechanism capable of forming a diaphragm and a back electrode on a substrate by a simple process. includes acoustic ~~Acoustic~~ holes corresponding to perforations ~~B~~^a are formed on a front surface of a substrate ~~A~~. A second protective film ~~406~~, a sacrificial layer ~~D~~ ⁽⁴⁰⁷⁾ and a metal film ~~408~~ are laminated on the front surface in a portion corresponding to the acoustic holes. The substrate ~~A~~ is etched from the back surface thereof to a depth reaching the acoustic holes to form an acoustic opening ~~E~~. Subsequently, by effecting an etching from the back surface of the substrate ~~A~~ through the acoustic holes, the sacrificial layer ~~407~~ is removed and ~~there are formed a void area F~~ a void area is formed between the diaphragm ~~C~~ made of the metal film, ~~408~~ and the substrate ~~A~~ and ~~formed the formed~~ the formed perforations ~~B~~^a. The sacrificial layer ~~407~~ remaining that remains after the etching is used as a spacer ~~D~~ for maintaining a gap between the back electrode ~~B~~ and the diaphragm ~~C~~.